

Sheriff to keep record of taxes collected upon unlisted property.

To make verified statement to commissioners.

Abstract to be furnished Auditor.

When and how sheriff to settle State taxes.

Duty of commissioners.

Duty of State Treasurer.

Sheriff to file duplicate delinquent tax list.

How sheriff chargeable.

SEC. 45. Every sheriff shall keep a record of the taxes collected by him from the clerk of the court, register of deeds, and under schedule "B" of the revenue act, and all forfeitures, arrears from insolvents, double taxes and taxes on unlisted subjects, and on the first Monday in December in each year shall deliver, on oath, to the board of commissioners a statement setting forth all sums received to that date, not previously accounted for, the date of such receipts, the person from whom received, the amount received from such persons, the subjects on which received, and the aggregate amount, accompanied by an affidavit taken and subscribed before the clerk of the commissioners, and attested by him, that the statement is correct, and that no receipts have been omitted, and the clerk shall record the same in a book to be kept for that purpose, and shall by the second Monday in December send an abstract of said statement with the affidavit to the Auditor of the State, on a blank to be furnished by the Auditor, register the same in a book kept in his office for that purpose, and keep a copy of the same in a conspicuous place in the court house until the first of January next ensuing.

SEC. 46. The sheriff or other accounting officer shall, on or before the second Monday in January in each year, settle his State tax account with [the] commissioners of his county, and pay the amount for which said sheriff or collector is liable to the Treasurer of the State, in such manner or at such place as he shall direct. The commissioners shall forthwith report to the State Treasurer the amount due from such accounting officer, setting forth therein the net amount due to each fund, and the Treasurer shall open an account against such officer and debit him accordingly. The sheriff or tax collector, in making his settlement as aforesaid, shall file with the commissioners a duplicate of the list required in section forty-five of this act. In such settlement the sheriff or other officer shall be charged with the amount of public tax as the same